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JAN 2 1997

Secretary of State

NEBRASKA ADMINISTRATIVE CODE

TITLE 222 - DEPARTMENT OF LABOR

CHAPTER 16 - COMBINED TAX RATE BY EMPLOYERS FOR 1997

001. The combined tax rate for the year 1997 of any employer who fails to meet the requirements for an experience rating as set out in Neb. Rev. Stat. §48-649(3)(a) and (b) shall be 3.5 percent of its 1997 payroll.

002. The combined tax rate for the year 1997 of any other employer not otherwise subject to a defined rate, who meets the requirements for a reduced rate as set out in said Neb. Rev. Stat. §48-649(3), shall be as set out in the following table:

Experience Account Reserve Ratios

Combined Tax Rate

POSITIVE RATIOS:

9.5 percent or more	0.1 percent
9.0 percent to but not including 9.5 percent	0.2 percent
8.5 percent to but not including 9.0 percent	0.3 percent
8.0 percent to but not including 8.5 percent	0.5 percent
7.5 percent to but not including 8.0 percent	1.0 percent
7.0 percent to but not including 7.5 percent	1.5 percent
6.5 percent to but not including 7.0 percent	2.0 percent
6.0 percent to but not including 6.5 percent	2.5 percent
5.5 percent to but not including 6.0 percent	3.0 percent
5.0 percent to but not including 5.5 percent	3.5 percent

NEGATIVE RATIOS:

Less than 0.0 percent to but not including -5.0 percent	4.5 percent
-5.0 percent to but not including -10.0 percent	5.0 percent
-10.0 percent or a greater negative ratio	5.4 percent

APPROVED

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DON CARPENTIER
ATTORNEY GENERAL

DEC 10, 1996

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003. As used in this rule, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 1997 to the average of the annual payroll by which contributions were measured for the years 1993, 1994, 1995 and 1996. Provided, that for an employer with less than four years of contribution experience, the average payroll will be determined on the basis of the years for which contributions were payable.

APPROVED

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DON STENBERG
ATTORNEY GENERAL

DEC 10 1996

BY *[Signature]*
Assistant Attorney General